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## IN THE SPECIFICATION:

Please replace paragraph [0028] on page 5, with the following paragraph (amendments shown):

[0028] According to one aspect, the earpiece is formed of a resilient polymer. Preferably, the earpiece is formed of a resilient polymer having a Shore A durometer of between approximately 35 and approximately 45. More preferably, the earpiece is formed of a resilient polymer having a Shore A durometer of approximately 40. Preferably, the earpiece is comprised of ALPHA PVC 3019 40/45 ALPHA® PVC 3019-40/45.

Please replace paragraph [0076] on page 12, with the following paragraph (amendments shown):

[0076] The ambidextrous earpiece of the present invention is preferably formed of a resilient polymer material such as ALPHA-PVC 3019-40/45 ALPHA® PVC 3019-40/45, provided by ALPHAGARY of Leominster, MA.

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